**FIA-820
COMPLETION
INSTRUCTIONS -
FIP TAX OFFSET
COLLECTIONS**

Use the following instructions to complete the FIA-820 to request a refund of an FIP tax offset collection of child or child/spousal support. A separate FIA-820 must be completed to request refunds of federal tax and state tax collections on the same case. (FOC's must use locally established procedures to promptly refund any excess non-FIP offset collections to payers.

Complete only the items listed below. Do not complete items 1, 7-10, 17, 19, 20, 23-26. For items divided by "tick marks" into a specific number of individual character spaces, enter only one letter, number, or blank in each space. Entries should be typewritten or printed.

Item Number	Item and Instruction
2	**Load Number.** Enter 999999.
3	**Program.** Enter "C".
4	**Co. No.** Enter the two-digit number of the county where the client lives. (See Appendix A).
5	**FIA Case Number.** Enter the FIP case number that was submitted for offset (appears on the collection report).
6	**Client's name.** Enter the client (custodial parent or guardian) name, last name first.
11	**Pay to friend of the Court.** Enter a checkmark in the box whether the refund is to be issued directly to the taxpayer or to the FOC office first. Complete items 11A through 11E to identify the taxpayer or FOC name and address.
11A	**Friend of the Court Name.** When the refund is to be sent to the friend of the court's office, enter the county name of the office; e.g., Wayne County FOC. When the refund is to be issue directly to the taxpayer, enter the name as listed on the tax offset notice. if the offset was made from a joint return, both taxpayer names must be listed. use "&" and initials if necessary to stay within the 20-character limit.
11B-E	**Friend of the Court Address.** Enter the FOC's address when the refund is to be issued to the FOC. Enter the taxpayer's address when the refund is to be issued to the taxpayer.
12A	**FOC.** Enter the two-digit FOC county number (see Appendix A).

12B   **FIPS Number.** Enter the seven-digit FOC FIPS number (see Appendix A).

13   **Court Case Number.** Enter the client's court case number or other FOC case identifying number.

14   **Payor Name.** Enter the payer's full name, last name first.

15   **Refund Reason.** Enter a checkmark in the box next to "27". To the right of the box, enter "State Offset" or "Federal Offset", as applicable.

Collection Month/Year. Federal offset: Enter the month and year indicated by the collection date (not the run date) shown on the collection report (CS-100) or the offset notice. State offset: Enter the run date (month, day and year) from the collection report (DB-861) or the offset notice (DB-871).

Collection Amount. Enter the offset collection amount.

Amount to be Refunded. Enter the amount of the collection to be refunded.

Reported For Incentive. Enter an X in the "yes" box; all offset collections must be reported for incentive, even if a full or partial refund has been requested or paid.

16   **Total Refund Requested by FOC.** Enter the amount to be refunded.

18   **Adjustment to Refund.** In the lower left corner of the shaded area, enter the social security number under which the offset was made.

21   **Authorized Signature (Friend of the Court).** The form must be signed by the FOC or an authorized representative.

22   **Date.** Enter the date signed.

Distribution:

Mail FIP tax offset refund requests to:

Michigan Family Independence Agency
Office of Payment Systems
Payment Control Section
P.O. Box 30025
Lansing, Michigan 48909